

**EXHIBIT 3**

**REBUTTAL WITNESSES**

**A. Expect to Present**

1. Robert W. Berliner (liability)  
Marks Paneth & Shron LLP  
622 Third Avenue  
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(212) 503-8853
2. R. Bruce Den Uyl (damages)  
Alix Partners  
300 N. LaSalle Street, Suite 1900  
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3. Roger D. Feldman, Ph.D. (liability and potentially damages)  
University of Minnesota  
Health Services Research & Policy  
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(612) 624-5669
4. D. Paul Regan (liability)  
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160 Spear Street, Suite 1900  
San Francisco, CA 94105  
(415) 836- 4000
5. James R. Schwartz, Esq. (liability and potentially damages)  
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(310) 312-4182
6. Thomas W. Singleton (liability and potentially damages)  
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**B. May Present**

7. Steven B. Kite, Esq. (liability and potentially damages)  
937 Oak Drive  
Glencoe, IL 60022-1457  
(847) 242-0771
8. James Wallace, CPA (liability)  
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